

State of New Jersey  
DIVISION OF TAXATION

## SALES TAX

## FORM ST-13

CONTRACTOR'S NEW JERSEY  
CERTIFICATE OF AUTHORITY NUMBERTo be completed by owner of real  
property and contractor, and  
retained by contractor.

## CONTRACTOR'S EXEMPT PURCHASE CERTIFICATE

(Name of Seller)

(Address of Seller)

The materials, supplies, or services purchased by the undersigned are for exclusive use in erecting structures, or building on, or otherwise improving, altering or repairing real property of the exempt organization, governmental entity, or qualified housing sponsor named below and are exempt from Sales and Use Tax under N.J.S.A. 54:32B-8.22.

THIS CONTRACT COVERS WORK TO BE PERFORMED FOR: (Check one)

☐ EXEMPT ORGANIZATION

Name of Exempt Organization . . . . .

Address . . . . .

Exempt Organization Number . . . . .

☐ NEW JERSEY OR FEDERAL GOVERNMENTAL ENTITY

Name of Governmental Entity . . . . .

Address of Governmental Entity . . . . .

☐ QUALIFIED HOUSING SPONSOR

Name of Qualified Housing Sponsor . . . . .

Address of Qualified Housing Sponsor . . . . .

ADDRESS OR LOCATION OF CONTRACT WORK SITE:

I, the undersigned contractor hereby verifies and affirms that all of the information shown on this certificate is true.

Name of Contractor as registered with the New Jersey Division of Taxation

Address of Contractor

Signature of Contractor or Authorized Employee

See INSTRUCTIONS on reverse side.

MAY BE REPRODUCED  
(Front & Back Required)

**INSTRUCTIONS TO SELLERS CONCERNING  
CONTRACTOR'S EXEMPT PURCHASE CERTIFICATES - ST-13**

**1. Good Faith** - In general, a seller or lessor who accepts an exemption certificate in "good faith" is relieved of liability for collection or payment of tax upon transactions covered by the certificate. The question of "good faith" is one of fact and depends upon a consideration of all the conditions surrounding the transaction. A seller or lessor is presumed to be familiar with the law and the regulations pertinent to the business in which he deals. In order for "good faith" to be established, the following conditions must be met:

- (a) The certificate must contain no statement or entry which the seller or lessor knows, or has reason to know, is false or misleading.
- (b) The certificate must be an officially promulgated certificate form or a proper reproduction thereof.
- (c) The certificate must be dated and executed in accordance with the published instructions, and must be completed and regular in every respect.

The seller may, therefore, accept in "good faith" the Contractor's Exempt Purchase Certificate as a basis for exempting sales to the signatory purchaser provided that:

- (d) The contractor's Certificate of Authority Number, indicating that the contractor is registered with the New Jersey Division of Taxation, is entered on the face of the Certificate.
  - (e) The contractor has entered all other information required on the form.
  - (f) The seller has no reason to believe that the property to be purchased is of a type not ordinarily used by the contractor for the purpose described in this Certificate.
- 2. Improper Certificate** - Sales transactions which are not supported by properly completed and executed exemption certificates shall be deemed to be taxable retail sales. The burden of proof that the tax was not required to be collected is upon the seller or purchaser.
- 3. Correction of Certificate** - In general, sellers have 60 days after the date of sale to obtain a corrected certificate where the original certificate lacked material information required to be set forth in said certificate or where such information is incorrectly stated.
- 4. Additional Purchases by Same Purchaser** - This Certificate will serve to cover additional purchases by the same purchaser of the same general type of property or service. However, each subsequent sales slip or purchase invoice based on this Certificate must show the purchaser's name, address and Certificate of Authority Number for purpose of verification.
- 5. Retention of Certificates** - Certificates must be retained by the seller for a period of not less than four years from the date of the last sale covered by the certificate. Certificates must be in the physical possession of the seller and available for inspection on or before the 60th day following the date of the transaction to which the certificate relates.

**6. Definitions:**

**"Contractor"** - means any individual, partnership, corporation or other commercial entity engaged in any business involving erecting structures for others, or building on, or otherwise improving, altering, or repairing real property of others.

**"Exempt Organization"** - is any organization which holds a valid exempt organization permit issued pursuant to the provisions of N.J.S.A. 54:32B-9(b) and has issued an ST-5 Exempt Organization Certificate to the contractor.

**"New Jersey or Federal Governmental Entity"** - is any agency, instrumentality, political subdivision, authority, or public corporation of the governments of the United States of America or the State of New Jersey. Governmental agencies, instrumentalities or political subdivisions of states other than New Jersey do not qualify for exemption.

**"Qualified Housing Sponsor"** - is any person, partnership, corporation or association certified by the New Jersey Housing and Mortgage Finance Agency to have obtained financing, in addition to federal, state or local government subsidies, for a housing project from the New Jersey Housing and Mortgage Finance Agency pursuant to N.J.S.A. 55:14K-1, et seq. and has issued a New Jersey Sales and Use Tax Housing Sponsor Letter of Exemption to the contractor.

PRIVATE REPRODUCTION of Contractor's Exempt Purchase Certificates may be made without the prior permission of the Division of Taxation.

FOR MORE INFORMATION, WRITE TO:

NJ Division of Taxation  
Technical Services  
Taxpayer Services Branch/OCE  
PO Box 281  
Trenton, NJ 08695-0281